

HB 835 -- MILEAGE APPORTIONMENT

SPONSOR: Korman

This bill changes the application of mileage apportionment between jurisdictions for Missouri property tax for vehicles traveling in interstate commerce. The bill specifies that regardless of the base registration state, any tractor or trailer owned by a corporation and used in interjurisdictional commerce must be apportioned to Missouri based on the ratio of miles traveled in this state to miles traveled in interjurisdictional commerce during the preceding tax year or on the basis of the most recent annual mileage figures available.